

Finance Department

Scott P. Johnson, Director

M
I
S
S
I
O
N

T*o manage, protect and report on the City of San José's financial resources to enhance the City's financial condition for residents, businesses and investors*

City Service Area

Strategic Support

Core Services

Disbursements

Facilitate timely and accurate payment of the City's financial obligations

Financial Reporting

Provide accurate and meaningful reporting on the City's financial condition

Purchasing and Materials Management

Purchase and provide quality products and services in a cost-effective manner

Revenue Management

Collect and invest the City's resources to enhance the City's financial condition

Treasury Management

Provide cost effective financing, investment and cash collection of the City's resources to maintain and enhance the City's financial condition

Strategic Support: Analytical Support, Budget/Fiscal Management, Human Resources Management, Contract Administration, and Administrative Support

Finance Department

Department Budget Summary

	2006-2007 Actual 1	2007-2008 Adopted 2	2008-2009 Forecast 3	2008-2009 Adopted 4	% Change (2 to 4)
Dollars by Core Service					
Debt Management*	\$ 1,094,790	\$ 1,069,540	\$ 0	\$ 0	(100.0%)
Disbursements	1,784,610	1,801,738	1,903,422	1,893,422	5.1%
Financial Reporting	1,388,930	1,724,872	1,677,976	1,907,105	10.6%
Purchasing and Materials Management	2,639,677	3,467,182	2,991,026	2,867,292	(17.3%)
Revenue Management	5,607,090	5,853,606	4,457,256	4,859,013	(17.0%)
Treasury Management	0	0	3,342,241	3,744,241	N/A
Strategic Support	1,309,003	1,455,275	1,120,881	1,129,552	(22.4%)
Total	\$ 13,824,100	\$ 15,372,213	\$ 15,492,802	\$ 16,400,625	6.7%
Dollars by Category					
Personal Services					
Salaries/Benefits	\$ 12,440,810	\$ 13,768,352	\$ 14,128,161	\$ 14,627,814	6.2%
Overtime	84,695	65,807	67,323	67,323	2.3%
Subtotal	\$ 12,525,505	\$ 13,834,159	\$ 14,195,484	\$ 14,695,137	6.2%
Non-Personal/Equipment	1,298,595	1,538,054	1,297,318	1,705,488	10.9%
Total	\$ 13,824,100	\$ 15,372,213	\$ 15,492,802	\$ 16,400,625	6.7%
Dollars by Fund					
General Fund	\$ 9,936,202	\$ 11,486,503	\$ 11,667,818	\$ 12,501,587	8.8%
Airport Maint & Oper	99,712	157,235	108,467	120,887	(23.1%)
Comm Dev Block Grant	188,209	193,637	197,165	197,165	1.8%
Conv & Cultural Affairs	48,716	0	0	0	0.0%
Integrated Waste Mgmt	1,711,281	1,571,171	1,581,337	1,615,609	2.8%
Low/Mod Income Hsg	167,012	220,135	191,212	201,565	(8.4%)
Muni Health Svcs Program	33,521	6,051	0	0	(100.0%)
PW Program Support	22,248	38,897	40,691	40,691	4.6%
Sewer Svc & Use Charge	676,109	413,721	428,924	428,924	3.7%
SJ/SC Treatment Plant Oper	133,807	136,652	125,100	130,068	(4.8%)
Stores	747,848	902,039	885,350	897,391	(0.5%)
Storm Sewer Operating	30,936	31,851	35,547	35,547	11.6%
Water Utility	28,499	214,321	231,191	231,191	7.9%
Total	\$ 13,824,100	\$ 15,372,213	\$ 15,492,802	\$ 16,400,625	6.7%
Authorized Positions	132.00	139.00	136.00	140.00	0.7%

* For 2008-2009, the Debt Management Core Service, as well as its budgetary figures, was integrated into a new Core Service, Treasury Management. In addition, 3.0 positions from Purchasing and Materials Management Core Service and 22.0 positions from Revenue Management Core Service were transferred to the Treasury Management Core Service.

Finance Department

Budget Reconciliation

(2007-2008 Adopted to 2008-2009 Adopted)

	Positions	All Funds (\$)	General Fund (\$)
Prior Year Budget (2007-2008):	139.00	15,372,213	11,486,503
Base Adjustments			
One-Time Prior Year Expenditures Deleted			
• Revenue Collections Strategic Plan	(3.00)	(259,770)	(259,770)
• Temporary Encumbrance Liquidation Project Staffing	(1.00)	(114,277)	0
One-time Prior Year Expenditures Subtotal:	(4.00)	(374,047)	(259,770)
Technical Adjustments to Costs of Ongoing Activities			
• Salary/benefit changes and the following position reallocations: - 1.0 Account Clerk to 1.0 Accounting Technician - 4.0 Account Clerk II to 1.0 Senior Account Clerk - 1.0 Accounting Technician to 1.0 Financial Analyst - 1.0 Administrative Officer to 1.0 Program Manager II - 1.0 Principal Account Clerk to 1.0 Accounting Technician - 1.0 Senior Account Clerk to 1.0 Staff Technician - 1.0 Senior Analyst to 1.0 Program Manager I		275,181	221,630
• Addition of 1.0 Program Manager I for the City's Investment Program as approved by Council on June 26th, 2007	1.00	132,620	132,620
• Transfer of personal services funding from the Department of Transportation for the citation hearing officers to perform adjudicating services		60,392	60,392
• Contractual services funding to process increased applications resulting from the 2006 BusinessTax Amnesty Program		25,000	25,000
• Non-Personal/Equipment COLA and adjustments		5,487	5,487
• Trustee Fee funding for Series 2008 GO Bonds		2,000	2,000
• Change in overtime funding		1,516	1,516
• Change in Professional Development Program funding		1,440	1,440
• Changes in vehicle maintenance and operations costs		(9,000)	(9,000)
Technical Adjustments Subtotal:	1.00	494,636	441,085
2008-2009 Forecast Base Budget:	136.00	15,492,802	11,667,818
Investment/Budget Proposals Approved			
Disbursements			
Strategic Support CSA			
- Finance Department Non-Personal/Equipment Funding Efficiencies		(10,000)	(10,000)
Disbursements Subtotal:	0.00	(10,000)	(10,000)

Finance Department

Budget Reconciliation (Cont'd.)

(2007-2008 Adopted to 2008-2009 Adopted)

	Positions	All Funds (\$)	General Fund (\$)
Investment/Budget Proposals Approved (Cont'd.)			
Financial Reporting			
Strategic Support CSA			
- Temporary Encumbrance Liquidation Project Staffing	1.00	134,629	72,107
- Inactive Improvement Districts Close-Out Staffing		94,500	94,500
Financial Reporting Subtotal:	1.00	229,129	166,607
Purchasing and Materials Management			
Strategic Support CSA			
- Materials Management Staffing and Funding Reallocation	(1.00)	(122,734)	(134,266)
- Telephone Communications Cost Efficiencies		(1,000)	(1,000)
Purchasing & Materials Subtotal:	(1.00)	(123,734)	(135,266)
Revenue Management			
Strategic Support CSA			
- Revenue Collection Strategic Plan Continuation	3.00	212,157	212,157
- Business Field Enforcement Pilot Program	2.00	189,600	189,600
Revenue Management Subtotal:	5.00	401,757	401,757
Treasury Management			
Strategic Support CSA			
- Rebudget: Debt Management Program Staffing		234,000	234,000
- Rebudget: Active Portfolio Management Program - Phase I Implementation		168,000	168,000
	0.00	402,000	402,000
Strategic Support			
Strategic Support CSA			
- Administrative Staffing Efficiencies	(1.00)	(71,766)	(71,766)
- Finance Department Non-Personal/Equipment Funding Efficiencies		(15,000)	(15,000)
- Telephone Communications Cost Efficiencies		(4,563)	(4,563)
- Rebudget: Audit Statement Manuals		100,000	100,000
Strategic Support Subtotal:	(1.00)	8,671	8,671
Total Investment/Budget Proposals Approved	4.00	907,823	833,769
2008-2009 Adopted Budget Total	140.00	16,400,625	12,501,587

Finance Department

Departmental Position Detail

Position	2007-2008 Adopted	2008-2008 Adopted	Change
Account Clerk II	11.00	5.00	(6.00)
Accountant II	16.00	16.00	-
Accounting Technician	9.00	9.00	-
Administrative Assistant	1.00	1.00	-
Administrative Manager	3.00	3.00	-
Administrative Officer	2.00	1.00	(1.00)
Analyst II	3.00	3.00	-
Buyer II	6.00	6.00	-
Deputy Director	4.00	4.00	-
Director of Finance	1.00	1.00	-
Financial Analyst	7.00	8.00	1.00
Investigator Collector	13.00	16.00	3.00
Mail Processor	1.00	1.00	-
Office Specialist	9.00	8.00	(1.00)
Principal Account Clerk	4.00	3.00	(1.00)
Principal Accountant	3.00	3.00	-
Principal Office Specialist	1.00	1.00	-
Program Manager II	1.00	3.00	2.00
Senior Account Clerk	18.00	22.00	4.00
Senior Accountant	5.00	5.00	-
Senior Analyst	5.00	4.00	(1.00)
Senior Investigator Collector	2.00	2.00	-
Senior Office Specialist	1.00	1.00	-
Senior Warehouse Worker	1.00	1.00	-
Staff Specialist	1.00	1.00	-
Staff Technician	0.00	1.00	1.00
Supervising Accountant	2.00	2.00	-
Warehouse Supervisor	1.00	1.00	-
Warehouse Worker II	8.00	8.00	-
Total Positions	139.00	140.00	1.00